



**WESTERN QUÉBEC  
SCHOOL BOARD  
BUDGET 2018-2019**

**Operating, Investment and Debt Services**

**June 26, 2018**

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## INTRODUCTION AND BUDGET NOTES

Reference : MEES – Ministère d'Éducation et Enseignement  
Supérieur  
WQ – Western Québec School Board

### SOURCES OF FUNDING

The **MEES** plays an essential role in funding school boards to provide access to education across Québec, regardless of students' socioeconomic background. The resources that school boards receive from MEES are allocated in accordance with the budgetary rules published on an annual basis. The Minister's Education Plan includes focus and support for; School Success, Early Intervention, Technology - Plan Numérique and Inspiring Schools.

**School Taxes** collected by school boards also represent an important source of funding for operating activities. The Ministry calculates the maximum taxation revenue permitted for school boards based on formulas that take into account each board's diversities and student population. With the introduction of Bill 166 the ministry published the taxation rate by region for 2018-2019 which is uniform for region 07 and 08 at \$0.13694. Lac-des-Plages is located in region 15 therefore its rate is \$0.10540. This law removes the disparity between the French and English school boards within each region. Taxpayers will also be exempted from paying school taxes on the first \$25,000 evaluation of their property. A transition period of two years begins in 2018-2019 to allow the setup of regional taxation centres.

The other sources of revenue that may be used to finance the school board's activities of operations are:

- a) User fees for consumable materials, food services, the rental of premises
- b) Lunch time supervision
- c) Daycare services
- d) Other Federal or Provincial Government grants

### BUDGET RULES - OPERATIONS

The consultative operating budget rules are published annually by MEES in March-April and confirmed in May-June for the year starting July 1.

The principal changes which occur in the school board's operating budgets relate to the Budget Rules published by MEES and may include;

1. Implementation of growth factors;
  - a) Indexation of salaries for teachers and for other personnel
  - b) Indexation of other costs related negotiated or recognized
  - c) Indexation of the maximum school tax yield
2. Implementation of new initiatives
3. Removal or addition of programs
4. Access to cumulative surplus

## SCHOOLS/CENTRES

The student population used to create the 2018-2019 budget is 7163 students at the youth sector excluding 4 year old Kindergarten. The Adult Academic continues to operate with a closed budget and Vocational programs are funded based on student's completion of each course component.

This year the schools are benefiting directly and indirectly from new categories of provincial funds. The details of these funds are displayed in this document in blue print and have a subscript "N" immediately in front of the grant name. The ministry has retained the supporting grants of previous year with certain receiving indexation. This budget contains a total of \$4 640 596 in supporting grants, \$12 740 232 in adaptive grants, and \$1 168 277 in recognition of small communities.

## SCHOOL TAXATION 2018-2019 DETAILS

The Western Québec School Board has a vast taxation territory. 2017-2018 was both pivotal and historic with an additional 12 000 taxpayers choosing to pay taxes with our school board which supported serious discussion with regard to the disparity in school board taxation. In alignment with Bill 166, the chart below displays the 2018-2019 Western Québec school taxation components. It reflects 155 municipalities breaking the population into residential and company properties as well as those that are greater than or less than \$25 000. The maximum annual taxation revenues within 2018-2019 budget is limited to \$19 238 943. Amounts calculated in excess using the regions fix rate will be returned to the Ministry.

For more information regarding school board taxation, please see our "School Tax" section on our website. Western Québec School Board also has on-line statement of accounts.

[www.westernquebec.ca](http://www.westernquebec.ca)

Properties	Individuals		Companies	
	Count	Evaluation	Count	Evaluation
> \$25 000	72 997	\$15 200 402 119	3 120	\$ 1 733 551 043
< \$25 000	6 718	\$ 75 692 320	940	\$ 7 297 698
Evaluation	79 715	\$15 276 094 439	4 060	\$ 1 740 848 741
Evaluation after removal of the first \$25 000 of evaluation.		\$13 375 477 119		\$1 655 559 543

## **CAPITAL ALLOTMENTS**

The capital budget for 2018-2019 includes the investment allocations as described on page #11 \$18 198 619. The investments will have various completion dates however, the fixed assets are projected to reach a net worth of \$101 449 130 by June 30, 2019.

The Minister accepted two proposals for extensions in the Western Québec urban region; Greater Gatineau Elementary and Pierre Elliott Trudeau Elementary schools. Also among the construction projects are gymnasiums for St. Michael's High School in Low and Poltimore Elementary School in Poltimore.

## **RESOURCE ALLOCATION COMMITTEE**

During 2017-2018 the Resource Allocation Committee was actively involved in the study of the budget. It has established recommendations which have been provide to council through the Director General Reports. This committee will continue its study and recommendations during 2018-2019. The Commitment to Success Plan is a visionary document that provides added focus in Resource Allocation Committee discussions.

## **CUMULATIVE SURPLUS**

The MEES Budget Rules allow the school boards who have an accumulated surplus to use 15% of the amount designated as available.

Total surplus minus value of lands and MEES funded provisions banks. The Western Québec available surplus is calculated at \$8 941 074 as of June 30, 2017.

The priorities in determining the use of the \$1 341 161 available surplus in the 2018-2019 budget were identified as follows;

- Health and Wellbeing
  - Autism Technician
  - Secretarial support in schools
  - Salary Insurance provision for non-teaching staff
- Corporate Knowledge
  - Transitioning retiring with replacement employees
- Support Services During Transitions
  - Caretaking during constructions projects
- Depreciation non-funded
- Transportation – Special needs
- Provisions in regards to vacation banks and uncollected revenues

This budget appropriates \$1 008 774 of the available surplus.

# WESTERN QUÉBEC SCHOOL BOARD

## SUMMARY BUDGET

BUDGET 2018-2019

<b>Revenues</b>	<b>\$</b>	<b>121 931 040</b>
Operational Grants	\$	51 978 279
Supplementary Grants	\$	19 044 106
Taxation net of MEES negative adjustments	\$	15 843 655
Canada-Québec Agreements	\$	420 829
User Fees	\$	3 054 837
Other Participants (Fundraisers/Rentals, etc.)	\$	913 450
Capital Allotments	\$	18 198 619
Long Term Debt and Depreciation	\$	11 468 492
<b>Use of Accumulated Surplus</b>	<b>\$</b>	<b>1 008 774</b>
<b>Expenses</b>	<b>\$</b>	<b>121 931 040</b>
Teaching and Complementary Services	\$	48 707 807
Adult Education Services	\$	4 521 213
Support to Teaching and School Environment	\$	18 250 739
Central Administrative Services	\$	5 160 814
Buildings and Equipment Maintenance	\$	6 718 630
School Transportation	\$	8 279 168
Capital Renovation and Equipment	\$	18 198 619
Long Term Debt and Depreciation	\$	12 094 050
<b>Total Budget Result 2018-2019</b>	<b>\$</b>	<b>(0)</b>

## TEACHING AND COMPLEMENTARY SERVICES

Presentation change - <sup>P</sup>

REVENUES	2018-2019		Balance
<b>MEES' Grant</b>			
Operational Grant	\$ 36 243 971		
Supplementary Grant (Adaptive)	\$ 12 047 521		
Supplementary Grant (Supporting and Small Communities)	\$ 377 034	\$ 48 668 526	
<b>School/Board Fees</b>			
Service Fees and Other Participants	\$ -		
Surplus	\$ 39 281	\$ 39 281	\$ 48 707 807
<b>EXPENSES</b>			
	<small><sup>E</sup> Indicates an estimated amount</small>		
<b>Teaching Staff</b>	2017-2018	2018-2019	
PRE-KINDERGARTEN (part time)	\$ 188 582	\$ 193 088	
PRE-KINDERGARTEN (full time)	\$ 485 730	\$ 499 700	
TEACHERS' SALARY/BENEFITS (Incl Rural School)	\$ 35 362 026	\$ 35 672 844	
SUPPLY COST (sick and parental)	\$ 932 811	\$ 948 370	
SALARY INSURANCE COSTS	\$ 833 854	\$ 859 173	
OVERSIZE COMPENSATION	\$ 372 771	\$ 273 012	
DISTANCE ALLOC/STAFF ASSISTANTS/CSST	\$ 122 737	\$ 107 943	
MONEABLE DAYS-3 (+prv yrs)	\$ 533 815	\$ 522 095	
VALUE-ADDED REMUNERATION	\$ 217 728	\$ 221 190	
MULTI-GRADE CLASSES <sup>E</sup>	\$ 36 000	\$ 36 000	
PROFESSIONAL DEVELOPMENT(PIC)	\$ 113 066	\$ 114 272	
PD RELEASE TEACHERS Marking Exams <sup>E</sup>	\$ 9 000	\$ 7 500	
HOMESCHOOL	\$ 33 726	\$ 31 380	
HOME TUTORING SERVICES	\$ 31 729	\$ 31 729	
OUT OF PROVINCE TUITIONS <sup>EP</sup>	\$ 405 000	\$ 491 875	
	<u>\$ 39 678 575</u>	<u>\$ 40 010 171</u>	
<b>Complementary Services</b>			
DRUG & ALCOHOL TECHNICIANS	\$ 137 589	\$ 146 203	
RESOURCE/REMEDIATION TEACHERS <sup>P</sup>	\$ 650 366	\$ 861 159	
INTEGRATION IN REGULAR CLASSES (15311)	\$ 348 926	\$ 340 783	
SUPPORT IN INTEGRATION (15371)	\$ 217 776	\$ 221 239	
SUPPORT FOR CLASS COMPOSITION (FSE, APEQ) <sup>P</sup>	\$ 207 503	\$ 1 139 036	
INTEGRATION IN REGULAR CLASSES (15312)	\$ 96 442	\$ 97 323	
SPECIAL EDUCATION ATTENDANTS/TECHNICIANS <sup>P</sup>	\$ 3 306 250	\$ 4 833 919	
MELS/MSSS AGREEMENTS	\$ 9 716	\$ -	
SPEECH AND LANGUAGE PROFESSIONALS	\$ 114 744	\$ 143 247	
SPECIAL EDUCATION - IEP RESOURCES (15320/15374)	\$ 117 255	\$ 117 535	
SPECIAL EDUCATION SERVICES (Consultant/Technicians)	\$ 508 892	\$ 578 381	
PSYCHOLOGY SERVICES	\$ 256 447	\$ 218 811	
	<u>\$ 5 764 403</u>	<u>\$ 8 697 636</u>	
GST/PST Rebate	\$ (139 664)	\$ -	<u>\$ 48 707 807</u>
<b>NET BALANCE</b>			<u><u>\$ (0)</u></u>

## ADULT EDUCATION TEACHING AND SERVICES

REVENUES			2018-2019	Balance
<b>MEES' Grant</b>				
Operational	\$	3 516 669		
Targeted Grant (Support, Special Needs, Small Regions)	\$	160 991		
			\$ 3 677 660	
<b>School Taxes</b>				
School Taxation	\$	843 553		
			\$ 843 553	
<b>School/Board Fees</b>				
ECQ Funding	\$	-		
School Fees	\$	-		
Goods/Services - Others	\$	-	\$ -	\$ 4 521 213
<b>EXPENSES</b>				
Adult Education		2017-2018	2018-2019	
Salaries	\$	3 448 429	\$ 3 400 822	
Benefits	\$	471 327	\$ 450 600	
Travel	\$	34 000	\$ 74 300	
Materials	\$	233 041	\$ 150 200	
Service Fees/Contracts	\$	91 467	\$ 284 300	\$ 4 360 222
Supporting Grants (Mesures d'appui)				
Maintaining Worker's Competences	\$	19 404	\$ 19 712	
FP Engagement and Success	\$	10 867	\$ 13 568	
FGA exploration/Exploring Vocational Programs	\$	1 197	\$ 1 387	
<sup>N</sup> Supporting Transition to FP	\$	-	\$ 5 766	
<sup>N</sup> Accroche-toi en FGA	\$	-	\$ 57 346	
<sup>N</sup> Accroche-toi en FP			\$ 61 295	
<sup>N</sup> Leadership in Numeric Pedagogie	\$	-	\$ 1 917	\$ 160 991
				\$ 4 521 213
<b>NET BALANCE</b>				\$ (0)



## SUPPORT TO TEACHING AND LEARNING: SCHOOLS/SERVICES/PROGRAMS

REVENUES	2018-2019		Balance
MEES' Grant			
Operational	\$	5 087 823	
Supplementary Grant (Adaptive)	\$	509 806	
Supplementary Grant (Support, Small Communities)	\$	5 046 038	\$ 10 643 667
School Taxes			
School Taxation	\$	4 121 192	
			\$ 4 121 192
School/Board Fees			
ECQ Funding (PDIG, Service Accueil, etc.)	\$	332 593	
School Fees (F.N., Daycare, Sports, Cultural, and Social)	\$	3 054 837	
Other participants	\$	98 450	
Surplus	\$	210 000	\$ 3 485 880
			\$ 18 250 739
<b>EXPENSES</b>			
Schools Support	2017-2018	2018-2019	
SENIOR ADMINISTRATION AND SUPPORT STAFF	\$ 3 117 836	\$ 3 088 630	
TRAVEL & PD PRINCIPALS	\$ 94 600	\$ 94 600	
SECRETARIES & TECHNICIANS(ADMIN)	\$ 1 505 326	\$ 1 814 291	
TRAINING PROFESSIONALS AND SUPPORT STAFF	\$ 36 163	\$ 41 940	
LAB - TECHNICIANS	\$ 234 942	\$ 227 200	
SCHOOL BUDGETS	\$ 2 227 894	\$ 1 606 920	
GOVERNING BOARDS	\$ 7 115	\$ 6 478	
FUNDRAISING ACTIVITIES AND SCHOOL RENTALS	\$ 738 000	\$ 738 000	
LIBRARY SERVICES (includes book grant)	\$ 337 745	\$ 324 229	
TECHNOLOGY AND COMMUNICATION SUPPORT	\$ 860 443	\$ 874 895	
Specific Services, Programs and Professional Development			
CENTRALIZED SERVICES			
SUPERVISION /TRANSPORTATION (90 MINUTES/WEEK)	\$ 61 735	\$ 61 735	
SCHOOL SUCCESS - CENTRAL SERVICES	\$ 27 675	\$ 66 000	
DAY CARE SERVICES	\$ 3 132 674	\$ 3 190 000	
ASSESSMENT/NETWORKS/TRAINING TEACHING	\$ 549 206	\$ 400 000	
LOAN OF SERVICE (WQTA)	\$ 98 450	\$ 98 450	
RECIT - INTEGRATION OF TECHNOLOGY	\$ 90 759	\$ 93 350	
<sup>N</sup> Use of Technology for Pedagogie		\$ 99 095	
<sup>N</sup> Use of Programing for Pedagogie		\$ 14 223	
<sup>N</sup> Leadership in Numeric Pedagogie		\$ 25 430	
<sup>N</sup> Technical Support for Equipment		\$ 98 748	
DECENTRALIZED SERVICES			
GUIDANCE	\$ 365 542	\$ 399 236	
PDIG GRANTS	\$ 130 809	\$ 50 462	
SCHOOL SUCCESS INITIATIVES	\$ 229 213	\$ 230 912	
A L'ÉCOLE, ON BOUGE AU CUBE! (primary)	\$ 50 710	\$ 48 963	
SUPPORT GRADES 2-6 (rank 9-10)	\$ 77 560	\$ 346 169	
BON PIED (primary)	\$ 839 800	\$ 1 076 002	
SUPPORT PARENTS IN PRIMARY	\$ 19 000	\$ 20 156	
NUMERIC RESOURCES	\$ 36 112	\$ 59 526	
PEDAGOGICAL CONSULTANTS	\$ 250 457	\$ 352 331	
NEW HORIZONS NEW APPROACH - (socio)	\$ 189 949	\$ 240 861	
COMMUNITY SPIRITUAL ANIMATION	\$ 88 841	\$ 90 371	
CPR SECONDARY III		\$ 6 211	
<sup>N</sup> AGENTS FOR EARLY TRANSITIONS		\$ 70 835	
<sup>N</sup> CLASSROOM READERS (K4-Primary Cyl I)		\$ 4 150	
<sup>N</sup> EARLY INTERVENTION - PROFESSIONALS		\$ 257 102	
<sup>N</sup> SEXUALITY	\$ -	\$ 50 000	

MILK PROGRAM	\$	36 000	\$	36 000		
FIRST NATION GRANT	\$	532 000	\$	495 000		
VIOLENCE PREVENTION PROGRAM	\$	43 767	\$	43 591		
GUIDED SUPPORT - SECONDARY	\$	110 187	\$	111 671		
EARLY LITERACY - PRIMARY	\$	333 653	\$	355 916		
NUTRITION PROGRAM (Secondary)	\$	4 261	\$	4 106		
HEALTHY LIFESTYLES	\$	90 180	\$	91 322		
VITALITY SCHOOL	\$	87 248	\$	71 876		
SERVICE ACCUEIL <sup>E</sup>	\$	93 603	\$	110 000		
ACCROCHE TOI AU SECONDAIRE	\$	397 440	\$	449 099		
INDIVIDUAL ASSISTANCE - HOMEWORK	\$	175 754	\$	177 929		
CULTURAL PROGRAMS	\$	24 050	\$	15 790		
COMMUNITY LEARNING CENTRES (CLCs)	\$	160 000	\$	160 000	\$ 18 389 802	
	GST/PST REBATE	\$	(83 673)	\$	(139 063)	\$ 18 250 739
<b>NET BALANCE</b>						<b>\$ -</b>

## CENTRAL ADMINISTRATION

REVENUES	2018-2019		Balance
<b>MEES' Grant</b>			
Operational	\$	1 826 655	
Supplementary Grant (Adaptive)	\$	182 905	
Supplementary Grant (Support, Small Communities)	\$	461 000	\$ 2 470 561
<b>School Taxes</b>			
School Taxation	\$	1 910 017	
Complementary taxes previous years	\$	-	
Grant in lieu of taxes	\$	-	\$ 1 910 017
<b>School/Board Fees</b>			
ECQ Funding	\$	88 236	
Interest/Percent on Tenant Lieu/Other Participants	\$	534 000	
Surplus	\$	158 000	\$ 780 236
			\$ 5 160 814
<b>EXPENSES</b>			
<b>Committees</b>			
	2017-2018	2018-2019	
COMMISSIONERS' SALARIES	\$ 152 609	\$ 157 808	
COMMISSIONERS' TRAVEL AND PD	\$ 15 000	\$ 24 000	
ELECTIONS	\$ -	\$ -	
STUDENT PROTECTOR	\$ 15 000	\$ 16 000	
GOVERNING BOARDS (See support to teaching)	n/a	n/a	
PARENT COMMITTEES	\$ 2 800	\$ 2 800	
S.E.A.C.	\$ 1 000	\$ 1 000	
Q.E.S.B.A.	\$ 58 450	\$ 64 274	\$ 265 882
<b>Administrative Services</b>			
GENERAL DIRECTORATE (incl projects)	\$ 350 583	\$ 333 269	
SECRETARY GENERAL	\$ 104 421	\$ 93 935	
ARCHIVES/RECORDS MANAGEMENT	\$ 99 733	\$ 56 191	
EDUCATIONAL ADMINISTRATION	\$ 503 391	\$ 538 879	
COMPLEMENTARY SERVICES ADMINISTRATION	\$ 174 561	\$ 182 905	
FINANCE ADMINISTRATION - General Accounting	\$ 420 523	\$ 505 803	
FINANCE - Taxation includes material & Ser. Costs	\$ 505 844	\$ 804 339	
HR ADMINISTRATION (incl payroll/judicial/medical)	\$ 538 271	\$ 643 030	
BUILDING AND TECHNOLOGY ADMINISTRATION	\$ 506 734	\$ 399 317	
TRANSPORTATION ADMINISTRATION	\$ 220 622	\$ 206 102	
COMMUNICATION PUBLIC	\$ 97 272	\$ 62 140	
CENTRAL COPYING/PRINTING	\$ 50 000	\$ 50 000	
SALARY INSURANCE	\$ -	\$ 50 000	
TRAVEL/MATERIAL/PPD (Central admin less taxation)	\$ 120 700	\$ 125 000	\$ 4 050 909
<b>Corporate Services</b>			
DATA PROCESSING (Software/Consulting)	\$ 248 000	\$ 348 000	
FIBER-INTERNET/VIDEOCONFERENCING	\$ 197 397	\$ 197 397	
TELECOMMUNICATIONS/PA SYSTEMS	\$ 12 000	\$ 159 000	
POSTAGE	\$ 38 000	\$ 38 000	
CORPORATE SERVICES (Audit, Insurance, Fees)	\$ 151 264	\$ 182 426	
LEGAL NOTICES/TRANSLATION/CIRT	\$ 54 700	\$ 54 700	\$ 979 523
<i>Rebate</i>			\$ (135 500)
<b>NET BALANCE</b>			<u>\$ -</u>

## BUILDINGS AND EQUIPMENT MAINTENANCE

REVENUES	2018-2019		Balance
<b>MEES' Grant</b>			
Operational	\$	664 107	
Supplementary Grant (Petite Région)	\$	258 810	
			\$ 922 917
<b>School Taxes</b>			
School Taxation	\$	5 382 713	
			\$ 5 382 713
<b>School Fees</b>			
Board/School Fees and Other Participants	\$	281 000	
Surplus	\$	132 000	
			\$ 413 000
			\$ 6 718 630
<b>EXPENSES</b>			
Central Services	2017-2018	2018 -2019	
MAINTENANCE			
MOVABLES - MATERIALS/SERVICE FEES	\$ 56 000	\$ 39 000	
IMMOVABLES SALARIES AND BENEFITS	\$ 449 214	\$ 629 296	
SALARY INSURANCE		\$ 70 000	
IMMOVABLES TRAVEL	\$ 10 000	\$ 27 000	
IMMOVABLES MATERIALS AND SUPPLIES	\$ 315 208	\$ 315 208	
IMMOVABLES CONTRACTS	\$ 777 852	\$ 777 852	\$ 1 858 356
CARETAKING			
EMPLOYEES	\$ 2 106 302	\$ 2 097 915	
CONTRACTS	\$ 643 473	\$ 729 473	
TRAVEL	\$ 10 000	\$ 10 000	
SUPPLIES	\$ 155 000	\$ 155 000	
SERVICES: WASTE/GARBAGE/RECYCLING	\$ 123 548	\$ 123 548	\$ 3 115 936
ENERGY (NATURAL GAS, OIL, & ELECTRICITY)	\$ 1 805 000	\$ 1 800 000	
BUILDING RENTALS	\$ 212 000	\$ 221 000	
BUILDING SECURITY	\$ 70 000	\$ 70 000	\$ 2 091 000
GST/PST REBATE	\$ (385 000)	\$ (346 663)	\$ (346 663)
			\$ 6 718 630
<b>NET BALANCE</b>			<u>\$ -</u>

## TRANSPORTATION

REVENUES		2018-2019	Balance
MEES Grant			
Operational	\$ 4 669 053		
Supplementary Grant	\$ -		
	\$ -	\$ 4 669 053	
School Taxes			
School Taxation	\$ 3 586 180		
Negative Adjustment	\$ -	\$ 3 586 180	
School Fees			
Board/School Fees		\$ -	
Surplus		\$ 23 935	\$ 8 279 168
<b>EXPENSES</b>			
Centralized Budget	2017-2018	2018-2019	
Transportation Contract - Buses	\$ 7 167 962	\$ 7 352 398	
Transportation Contract - Berlins	\$ 200 000	\$ 218 000	
Mesure 30760	\$ 100 000	\$ 101 600	
Other boards (Days out of calendar)	\$ 17 200	\$ 5 200	
Taxes	\$ 1 120 903	\$ 1 146 965	
Rebate Taxes (gst-pst)	\$ (605 419)	\$ (619 495)	
TransporAction (non taxable)	\$ 34 239	\$ 25 000	
S.T.O.	\$ 2 000	\$ 2 500	
Parent Allocations (non taxable)	\$ 42 239	\$ 47 000	
			\$ 8 279 168
<b>NET BALANCE</b>			<u>\$ -</u>

## CAPITAL

REVENUES			2018-2019	Balance
MEES' Grants				
Capital Total			\$	18 198 619
EXPENSES				
CAPITAL ACQUISITIONS	2017-2018	2018-2019		
Decentralized Budget				
F.T.E. - Youth Sector	\$ 125 000	\$ 135 000		
F.T.E. - Adult/Voc Sectors	\$ 294 709	\$ 316 851		
F.T.E. - Daycare	\$ 32 928	\$ 32 245		
NTIC/Numeric Technology & Resources	\$ 479 098	\$ 762 797		
Textbook	\$ 46 409	\$ -		
F.T.E. Complementary Services	\$ 89 264	\$ 85 674		
Centralized Budget				
F.T.E. - Bd Off/Communication/Ergo Equip	\$ 239 623	\$ 230 998		
Corporate Technology	\$ 110 603	\$ 110 603		
<sup>N</sup> Infrastructure Efficiencies/Development/Security		\$ 171 197		
<sup>N</sup> Programming & Robotics		\$ 52 870		
<sup>N</sup> Numeric Technology for FP		\$ 66 296		
Construction Projects		\$ 6 598 247		
Capital Transformation	\$ 400 217	\$ 400 217		
Capital Renovations	\$ 600 325	\$ 622 419		
Additional MB/RD mesures	\$ 3 260 393	\$ 5 209 463		
Maintien des actifs	\$ 2 269 506	\$ 2 320 293		
Resorption du Deficit	\$ 711 363	\$ 937 021		
Accessibility to Handicaps	\$ 146 428	\$ 146 428		
	<u>\$ 8 805 866</u>	<u>\$ 18 198 619</u>	<u>\$</u>	<u>18 198 619</u>
<b>NET BALANCE</b>			<u>\$</u>	<u>-</u>

## DEBT SERVICE AND DEPRECIATION

REVENUES	2018-2019		Balance
<b>MEES' Grant</b>			
Capital payments on Long Term Loan - Billets	\$	5 050 889	
Interest on Long Term Loan	\$	2 079 683	
Interest on Short Term Loan	\$	35 000	\$ 7 165 572
Mesure d'optimisation			
Depreciation - Funded by MEES	\$	4 302 920	
Depreciation - Accumulated Surplus	\$	445 558	
Deferred Revenues Related to Assets	\$	180 000	\$ 4 928 478
			<b>\$ 12 094 050</b>
<b>EXPENSES</b>			
Central Services	2017-2018	2018-2019	
Capital Reimbursement Loans	\$ 4 202 000	\$ 5 050 889	
Interest on Long Term Loan	\$ 2 079 683	\$ 2 079 683	
Interest on Short Term Loan	\$ 160 352	\$ 130 000	
Mesure d'optimisation	\$ -	\$ -	\$ 7 260 572
<b>DEPRECIATION</b>			
	2017-2018	2018-2019	
<b>Land and Buildings</b>			
Land Improvement	\$ 246 250	\$ 246 014	
Buildings - Prior 2007	\$ 1 350 620	\$ 1 348 305	
Buildings - acquired after 2007	\$ 494 891	\$ 494 890	
Building Renovations/Transformation	\$ 1 308 726	\$ 1 273 696	
<b>Equipment</b>			
FTE	\$ 267 226	\$ 247 832	
Library and documents (10 years)	\$ 70 934	\$ 78 424	
Vehicle/Trailer	\$ 48 048	\$ 43 560	
Textbooks (5 years)	\$ 15 185	\$ 39 167	
Specialized Equipment (Education)	\$ 79 401	\$ 107 475	
Multimedia/Technology	\$ 877 811	\$ 754 611	
Other Equipment	\$ 54 701	\$ 51 277	
Development (5 years)	\$ 154	\$ -	
Fiber Network (20 years)	\$ 148 238	\$ 148 227	\$ 4 833 478
			<b>\$ 12 094 050</b>
<b>NET BALANCE</b>			<b>\$ -</b>